

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Valley Park District

Unit Code: 029/050/12

County: Fulton

Fiscal Year End:

4/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$37,600

Equalized Assessed Valuation:

\$19,500

Population:

1,900

Employees:

Full Time:

Part Time:

1

Salaries Paid:

\$11,250

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$	\$63	\$20
Revenue Collected During FY 08:	\$38,218	\$218,424	\$130,750
Expenditures During FY 08:	\$37,600	\$224,581	\$126,106
Per Capita Revenue:	\$20	\$79	\$41
Per Capita Expenditures:	\$20	\$75	\$39
Revenues over (under) Expenditures:	\$618	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	1.64%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$618	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$	\$71	\$20

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Vandalia Park District**

Unit Code: **026/020/12**

County: **FAYETTE**

Fiscal Year End:

12/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$352,950

Equalized Assessed Valuation:

\$53,646,989

Population:

6,200

Employees:

Full Time:

Part Time:

33

Salaries Paid:

\$94,277

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$606,795	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$98	\$63	\$20
Revenue Collected During FY 08:	\$356,912	\$218,424	\$130,750
Expenditures During FY 08:	\$266,986	\$224,581	\$126,106
Per Capita Revenue:	\$58	\$79	\$41
Per Capita Expenditures:	\$43	\$75	\$39
Revenues over (under) Expenditures:	\$89,926	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	260.21%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$694,721	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$112	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,003	\$45,322	\$
Total Unrestricted Net Assets:	\$680,900	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$15,000	\$205,715	\$
Per Capita Debt:	\$2	\$46	\$
General Obligation Debt over EAV:	0.03%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Venice Park District

Unit Code: 057/040/12

County: MADISON

Fiscal Year End:

4/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$143,260

Equalized Assessed Valuation:

\$13,013,440

Population:

2,528

Employees:

Full Time:

3

Part Time:

3

Salaries Paid:

\$61,559

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$81,195	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$32	\$63	\$20
Revenue Collected During FY 08:	\$256,307	\$218,424	\$130,750
Expenditures During FY 08:	\$251,763	\$224,581	\$126,106
Per Capita Revenue:	\$101	\$79	\$41
Per Capita Expenditures:	\$100	\$75	\$39
Revenues over (under) Expenditures:	\$4,544	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	33.41%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$84,108	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$33	\$71	\$20

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$84,108	\$19,004	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Vernon Hills Park District**

Unit Code: **049/097/12**

County: **LAKE**

Fiscal Year End:

5/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$8,796,617

Equalized Assessed Valuation:

\$1,235,969,670

Population:

23,353

Employees:

Full Time:

16

Part Time:

250

Salaries Paid:

\$1,913,422

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$817,025	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$35	\$75	\$44
Revenue Collected During FY 08:	\$5,252,110	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$4,861,741	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$225	\$193	\$146
Per Capita Expenditures:	\$208	\$178	\$143
Revenues over (under) Expenditures:	\$390,369	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	17.90%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$870,394	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$37	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$5,669,121	\$3,381,642	\$1,713,829

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$6,810,899	\$9,301,849	\$5,842,559
Per Capita Debt:	\$292	\$327	\$217
General Obligation Debt over EAV:	0.07%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Veterans Park District**

Unit Code: **016/770/12** County: **COOK**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,693,686**

Equalized Assessed Valuation: **\$1,163,931,963**

Population: **55,000**

Employees:

Full Time: **31**

Part Time: **46**

Salaries Paid: **\$1,679,048**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-\$926,405	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	-\$17	\$75	\$44
Revenue Collected During FY 08:	\$4,526,574	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$3,966,837	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$82	\$193	\$146
Per Capita Expenditures:	\$72	\$178	\$143
Revenues over (under) Expenditures:	\$559,737	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	-9.24%	54.10%	37.06%
Ending Fund Balance for FY 08:	-\$366,668	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	-\$7	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,095,431	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$1,018,565	\$3,381,642	\$1,713,829

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$7,020,000	\$9,301,849	\$5,842,559
Per Capita Debt:	\$128	\$327	\$217
General Obligation Debt over EAV:	0.30%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Walnut Park District**

Unit Code: **006/020/12**

County: **BUREAU**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$356,013

Equalized Assessed Valuation:

\$31,058,205

Population:

2,400

Employees:

Full Time:

2

Part Time:

12

Salaries Paid:

\$93,320

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$51,582	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$21	\$63	\$20
Revenue Collected During FY 08:	\$196,110	\$218,424	\$130,750
Expenditures During FY 08:	\$156,691	\$224,581	\$126,106
Per Capita Revenue:	\$82	\$79	\$41
Per Capita Expenditures:	\$65	\$75	\$39
Revenues over (under) Expenditures:	\$39,419	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	58.08%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$91,001	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$38	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$91,001	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$140,000	\$205,715	\$
Per Capita Debt:	\$58	\$46	\$
General Obligation Debt over EAV:	0.45%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Wards Creek Park District**

Unit Code: **022/205/12** County: **DuPage**

Fiscal Year End: **10/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$44,474**

Equalized Assessed Valuation: **\$45,912,241**

Population: **1,100**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Number Submitted = 1

Grants and Interest

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$269,753	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$245	\$63	\$20
Revenue Collected During FY 08:	\$44,474	\$218,424	\$130,750
Expenditures During FY 08:	\$37,131	\$224,581	\$126,106
Per Capita Revenue:	\$40	\$79	\$41
Per Capita Expenditures:	\$34	\$75	\$39
Revenues over (under) Expenditures:	\$7,343	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	746.27%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$277,096	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$252	\$71	\$20

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$277,096	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Warrenville Park District**

Unit Code: **022/195/12**

County: **DUPAGE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,898,445

Equalized Assessed Valuation:

\$495,767,060

Population:

13,063

Employees:

Full Time:

12

Part Time:

72

Salaries Paid:

\$730,084

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$332,496	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$25	\$75	\$44
Revenue Collected During FY 08:	\$1,373,078	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$1,391,579	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$105	\$193	\$146
Per Capita Expenditures:	\$107	\$178	\$143
Revenues over (under) Expenditures:	-\$18,501	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	22.56%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$313,995	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$24	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$1,508,830	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$444,639	\$9,301,849	\$5,842,559
Per Capita Debt:	\$34	\$327	\$217
General Obligation Debt over EAV:	0.09%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$93,818	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$7	\$45	\$
Revenue Collected During FY 08:	\$147,830	\$719,520	\$
Expenditures During FY 08:	\$148,538	\$767,577	\$
Per Capita Revenue:	\$11	\$22	\$
Per Capita Expenditures:	\$11	\$23	\$
Operating Income (loss):	-\$708	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	42.16%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$62,622	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$5	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Warsaw Park District**

Unit Code: **034/060/12**

County: **HANCOCK**

Fiscal Year End:

5/1/2008

Accounting Method:

Cash

Appropriation or Budget:

\$59,350

Equalized Assessed Valuation:

\$11,896,053

Population:

1,900

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$33,867	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$18	\$63	\$20
Revenue Collected During FY 08:	\$26,585	\$218,424	\$130,750
Expenditures During FY 08:	\$28,441	\$224,581	\$126,106
Per Capita Revenue:	\$14	\$79	\$41
Per Capita Expenditures:	\$15	\$75	\$39
Revenues over (under) Expenditures:	-\$1,856	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	112.55%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$32,011	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$17	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Washington Park District

Unit Code: 090/060/12

County: TAZEWELL

Fiscal Year End:

6/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,834,410

Equalized Assessed Valuation:

\$263,354,588

Population:

15,000

Employees:

Full Time:

6

Part Time:

166

Salaries Paid:

\$589,083

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$853,416	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$57	\$75	\$44
Revenue Collected During FY 08:	\$2,047,923	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$2,669,634	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$137	\$193	\$146
Per Capita Expenditures:	\$178	\$178	\$143
Revenues over (under) Expenditures:	-\$621,711	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	22.54%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$601,705	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$40	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$1,373,390	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$3,670,000	\$9,301,849	\$5,842,559
Per Capita Debt:	\$245	\$327	\$217
General Obligation Debt over EAV:	1.39%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Waterloo Park District**

Unit Code: **067/010/12**

County: **MONROE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$518,365

Equalized Assessed Valuation:

\$209,037,000

Population:

9,435

Employees:

Full Time:

1

Part Time:

27

Salaries Paid:

\$87,880

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$416,723	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$44	\$63	\$20
Revenue Collected During FY 08:	\$302,218	\$218,424	\$130,750
Expenditures During FY 08:	\$416,408	\$224,581	\$126,106
Per Capita Revenue:	\$32	\$79	\$41
Per Capita Expenditures:	\$44	\$75	\$39
Revenues over (under) Expenditures:	-\$114,190	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	72.65%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$302,533	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$32	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,911	\$45,322	\$
Total Unrestricted Net Assets:	\$91,533	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$211,000	\$205,715	\$
Per Capita Debt:	\$22	\$46	\$
General Obligation Debt over EAV:	0.10%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Watseka Park District**

Unit Code: **038/030/12**

County: **IROQUOIS**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$326,100

Equalized Assessed Valuation:

\$41,302,281

Population:

6,000

Employees:

Full Time:

2

Part Time:

8

Salaries Paid:

\$69,296

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$183,059	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$31	\$63	\$20
Revenue Collected During FY 08:	\$154,362	\$218,424	\$130,750
Expenditures During FY 08:	\$315,612	\$224,581	\$126,106
Per Capita Revenue:	\$26	\$79	\$41
Per Capita Expenditures:	\$53	\$75	\$39
Revenues over (under) Expenditures:	-\$161,250	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	54.44%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$171,809	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$29	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,700	\$45,322	\$
Total Unrestricted Net Assets:	\$168,109	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$147,784	\$205,715	\$
Per Capita Debt:	\$25	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Wauconda Park District

Unit Code: 049/100/12

County: LAKE

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$6,202,000

Equalized Assessed Valuation:

\$434,214,772

Population:

11,823

Employees:

Full Time:

11

Part Time:

55

Salaries Paid:

\$1,004,106

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$1,808,336	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$153	\$75	\$44
Revenue Collected During FY 08:	\$2,317,079	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$2,054,953	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$196	\$193	\$146
Per Capita Expenditures:	\$174	\$178	\$143
Revenues over (under) Expenditures:	\$262,126	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	100.75%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$2,070,462	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$175	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$3,585,681	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$416,073	\$9,301,849	\$5,842,559
Per Capita Debt:	\$35	\$327	\$217
General Obligation Debt over EAV:	0.10%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Waukegan Park District

Unit Code: 049/110/12

County: LAKE

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$20,513,838

Equalized Assessed Valuation:

\$1,471,248,939

Population:

92,066

Employees:

Full Time:

67

Part Time:

125

Salaries Paid:

\$4,629,306

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$6,645,517	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$72	\$75	\$44
Revenue Collected During FY 08:	\$13,718,584	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$9,640,447	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$149	\$193	\$146
Per Capita Expenditures:	\$105	\$178	\$143
Revenues over (under) Expenditures:	\$4,078,137	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	53.06%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$5,115,018	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$56	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$100,000	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$28,779,535	\$3,381,642	\$1,713,829

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$23,101,695	\$9,301,849	\$5,842,559
Per Capita Debt:	\$251	\$327	\$217
General Obligation Debt over EAV:	1.57%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: West Chicago Park District

Unit Code: 022/210/12 **County:** DUPAGE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$5,936,974

Equalized Assessed Valuation: \$1,006,506,361

Population: 31,500

Employees:

Full Time: 21

Part Time: 129

Salaries Paid: \$1,370,714

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$1,124,245	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$36	\$75	\$44
Revenue Collected During FY 08:	\$3,395,788	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$3,348,426	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$108	\$193	\$146
Per Capita Expenditures:	\$106	\$178	\$143
Revenues over (under) Expenditures:	\$47,362	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	35.57%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$1,191,107	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$38	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,116,912	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$425,725	\$3,381,642	\$1,713,829

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$6,758,427	\$9,301,849	\$5,842,559
Per Capita Debt:	\$215	\$327	\$217
General Obligation Debt over EAV:	0.06%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Westchester Park District

Unit Code: 016/780/12

County: COOK

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,663,126

Equalized Assessed Valuation:

\$567,739,334

Population:

17,400

Employees:

Full Time:

14

Part Time:

80

Salaries Paid:

\$679,557

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$727,614	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$42	\$75	\$44
Revenue Collected During FY 08:	\$2,192,565	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$2,151,794	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$126	\$193	\$146
Per Capita Expenditures:	\$124	\$178	\$143
Revenues over (under) Expenditures:	\$40,771	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	35.71%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$768,385	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$44	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$284,362	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$1,620,367	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,494,445	\$9,301,849	\$5,842,559
Per Capita Debt:	\$86	\$327	\$217
General Obligation Debt over EAV:	0.08%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$298,490	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$17	\$45	\$
Revenue Collected During FY 08:	\$185,868	\$719,520	\$
Expenditures During FY 08:	\$193,509	\$767,577	\$
Per Capita Revenue:	\$11	\$22	\$
Per Capita Expenditures:	\$11	\$23	\$
Operating Income (loss):	-\$7,641	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	160.71%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$310,987	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$18	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Western Springs Park District

Unit Code: 016/800/12 County: COOK

Fiscal Year End: 12/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$2,153,252

Equalized Assessed Valuation: \$624,621,308

Population: 12,493

Employees:

Full Time: 4

Part Time: 4

Salaries Paid: \$189,903

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$562,304	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$45	\$63	\$20
Revenue Collected During FY 08:	\$696,233	\$218,424	\$130,750
Expenditures During FY 08:	\$568,524	\$224,581	\$126,106
Per Capita Revenue:	\$56	\$79	\$41
Per Capita Expenditures:	\$46	\$75	\$39
Revenues over (under) Expenditures:	\$127,709	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	143.01%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$813,025	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$65	\$71	\$20

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$300,598	\$45,322	\$
Total Unrestricted Net Assets:	\$736,701	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,413,815	\$205,715	\$
Per Capita Debt:	\$113	\$46	\$
General Obligation Debt over EAV:	0.23%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Westmont Park District

Unit Code: 022/220/12

County: DUPAGE

Fiscal Year End:

5/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,618,900

Equalized Assessed Valuation:

\$920,732,617

Population:

27,000

Employees:

Full Time:

16

Part Time:

206

Salaries Paid:

\$1,350,995

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$64,857	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$2	\$75	\$44
Revenue Collected During FY 08:	\$2,914,461	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$2,814,637	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$108	\$193	\$146
Per Capita Expenditures:	\$104	\$178	\$143
Revenues over (under) Expenditures:	\$99,824	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	5.14%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$144,681	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$5	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$280,877	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$1,055,730	\$3,381,642	\$1,713,829

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$9,488,643	\$9,301,849	\$5,842,559
Per Capita Debt:	\$351	\$327	\$217
General Obligation Debt over EAV:	1.03%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,200,818	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$82	\$45	\$
Revenue Collected During FY 08:	\$738,967	\$719,520	\$
Expenditures During FY 08:	\$814,233	\$767,577	\$
Per Capita Revenue:	\$27	\$22	\$
Per Capita Expenditures:	\$30	\$23	\$
Operating Income (loss):	-\$75,266	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	263.51%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$2,145,552	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$79	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Wheaton Park District

Unit Code: 022/230/12

County: DUPAGE

Fiscal Year End:

12/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$67,921,558

Equalized Assessed Valuation:

\$2,481,280,062

Population:

60,000

Employees:

Full Time:

87

Part Time:

278

Salaries Paid:

\$16,255,610

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,514,749	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$25	\$75	\$44
Revenue Collected During FY 08:	\$28,408,206	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$25,365,735	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$473	\$193	\$146
Per Capita Expenditures:	\$423	\$178	\$143
Revenues over (under) Expenditures:	\$3,042,471	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	17.97%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$4,557,220	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$76	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$5,773,108	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$538,166	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$41,194,503	\$9,301,849	\$5,842,559
Per Capita Debt:	\$687	\$327	\$217
General Obligation Debt over EAV:	1.66%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$8,674,767	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$145	\$45	\$
Revenue Collected During FY 08:	\$12,175,568	\$719,520	\$
Expenditures During FY 08:	\$14,336,950	\$767,577	\$
Per Capita Revenue:	\$203	\$22	\$
Per Capita Expenditures:	\$239	\$23	\$
Operating Income (loss):	-\$2,161,382	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	60.08%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$8,613,148	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$144	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Wheeling Park District**

Unit Code: **016/820/12**

County: **COOK**

Fiscal Year End:

12/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$20,633,118

Equalized Assessed Valuation:

\$1,396,346,126

Population:

36,736

Employees:

Full Time:

56

Part Time:

400

Salaries Paid:

\$1,396,346,128

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$2,877,185	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$78	\$75	\$44
Revenue Collected During FY 08:	\$7,653,095	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$7,151,691	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$208	\$193	\$146
Per Capita Expenditures:	\$195	\$178	\$143
Revenues over (under) Expenditures:	\$501,404	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	37.93%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$2,712,609	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$74	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,133,572	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	-\$779,813	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$6,773,255	\$9,301,849	\$5,842,559
Per Capita Debt:	\$184	\$327	\$217
General Obligation Debt over EAV:	0.41%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Wildwood Park District**

Unit Code: **049/115/12**

County: **LAKE**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,056,000

Equalized Assessed Valuation:

\$122,582,299

Population:

7,000

Employees:

Full Time:

2

Part Time:

46

Salaries Paid:

\$209,626

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$81,891	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$12	\$63	\$20
Revenue Collected During FY 08:	\$480,876	\$218,424	\$130,750
Expenditures During FY 08:	\$467,270	\$224,581	\$126,106
Per Capita Revenue:	\$69	\$79	\$41
Per Capita Expenditures:	\$67	\$75	\$39
Revenues over (under) Expenditures:	\$13,606	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	20.44%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$95,497	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$14	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$85,705	\$45,322	\$
Total Unrestricted Net Assets:	\$9,792	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$171,612	\$205,715	\$
Per Capita Debt:	\$25	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Wilmette Park District

Unit Code: 016/830/12

County: COOK

Fiscal Year End:

12/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$22,622,289

Equalized Assessed Valuation:

\$2,050,292,918

Population:

27,600

Employees:

Full Time:

75

Part Time:

1,039

Salaries Paid:

\$8,360,087

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$4,980,642	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$180	\$75	\$44
Revenue Collected During FY 08:	\$17,685,763	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$15,937,055	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$641	\$193	\$146
Per Capita Expenditures:	\$577	\$178	\$143
Revenues over (under) Expenditures:	\$1,748,708	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	33.90%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$5,403,074	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$196	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$910,944	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$6,518,921	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$32,251,000	\$9,301,849	\$5,842,559
Per Capita Debt:	\$1,169	\$327	\$217
General Obligation Debt over EAV:	1.52%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Wilmington Island Park District**

Unit Code: **099/090/12** County: **WILL**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$357,577**

Equalized Assessed Valuation: **\$110,141,228**

Population: **6,100**

Employees:

Full Time: **2**

Part Time: **2**

Salaries Paid: **\$90,670**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$24,037	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$4	\$63	\$20
Revenue Collected During FY 08:	\$191,530	\$218,424	\$130,750
Expenditures During FY 08:	\$217,538	\$224,581	\$126,106
Per Capita Revenue:	\$31	\$79	\$41
Per Capita Expenditures:	\$36	\$75	\$39
Revenues over (under) Expenditures:	-\$26,008	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	13.01%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$28,306	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$5	\$71	\$20

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$28,306	\$19,004	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$125,000	\$205,715	\$
Per Capita Debt:	\$20	\$46	\$
General Obligation Debt over EAV:	0.11%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Winfield Park District

Unit Code: 022/235/12

County: DUPAGE

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,151,400

Equalized Assessed Valuation:

\$314,515,416

Population:

9,967

Employees:

Full Time:

6

Part Time:

12

Salaries Paid:

\$606,291

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$48,290	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$5	\$75	\$44
Revenue Collected During FY 08:	\$1,733,981	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$1,716,755	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$174	\$193	\$146
Per Capita Expenditures:	\$172	\$178	\$143
Revenues over (under) Expenditures:	\$17,226	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	3.82%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$65,516	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$7	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$2,167,495	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$4,805,000	\$9,301,849	\$5,842,559
Per Capita Debt:	\$482	\$327	\$217
General Obligation Debt over EAV:	1.53%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Winnebago Park District

Unit Code: 101/030/12

County: Winnebago

Fiscal Year End:

12/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$277,000

Equalized Assessed Valuation:

\$98,591,757

Population:

4,000

Employees:

Full Time:

1

Part Time:

2

Salaries Paid:

\$49,739

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$317,641	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$79	\$63	\$20
Revenue Collected During FY 08:	\$226,293	\$218,424	\$130,750
Expenditures During FY 08:	\$203,619	\$224,581	\$126,106
Per Capita Revenue:	\$57	\$79	\$41
Per Capita Expenditures:	\$51	\$75	\$39
Revenues over (under) Expenditures:	\$22,674	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	167.13%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$340,315	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$85	\$71	\$20

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$340,315	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Winnetka Park District

Unit Code: 016/840/12

County: COOK

Fiscal Year End:

3/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$13,426,337

Equalized Assessed Valuation:

\$1,296,583,695

Population:

14,500

Employees:

Full Time:

38

Part Time:

350

Salaries Paid:

\$3,909,531

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$5,407,478	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$373	\$75	\$44
Revenue Collected During FY 08:	\$5,793,394	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$4,527,450	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$400	\$193	\$146
Per Capita Expenditures:	\$312	\$178	\$143
Revenues over (under) Expenditures:	\$1,265,944	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	105.00%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$4,753,825	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$328	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$8,655,464	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$4,386,608	\$9,301,849	\$5,842,559
Per Capita Debt:	\$303	\$327	\$217
General Obligation Debt over EAV:	0.21%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$6,519,237	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$450	\$45	\$
Revenue Collected During FY 08:	\$4,613,975	\$719,520	\$
Expenditures During FY 08:	\$4,306,894	\$767,577	\$
Per Capita Revenue:	\$318	\$22	\$
Per Capita Expenditures:	\$297	\$23	\$
Operating Income (loss):	\$307,081	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	203.07%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$8,745,915	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$603	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Winslow Park District

Unit Code: 089/040/12 County: STEPHENSON

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: \$23,930

Equalized Assessed Valuation: \$9,602,791

Population: 944

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$18,149	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$19	\$63	\$20
Revenue Collected During FY 08:	\$21,116	\$218,424	\$130,750
Expenditures During FY 08:	\$16,255	\$224,581	\$126,106
Per Capita Revenue:	\$22	\$79	\$41
Per Capita Expenditures:	\$17	\$75	\$39
Revenues over (under) Expenditures:	\$4,861	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	141.56%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$23,010	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$24	\$71	\$20

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Wood Dale Park District

Unit Code: 022/240/12

County: DUPAGE

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$6,109,303

Equalized Assessed Valuation:

\$705,478,601

Population:

14,000

Employees:

Full Time:

22

Part Time:

65

Salaries Paid:

\$1,889,340

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,102,133	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$79	\$75	\$44
Revenue Collected During FY 08:	\$2,447,788	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$2,144,063	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$175	\$193	\$146
Per Capita Expenditures:	\$153	\$178	\$143
Revenues over (under) Expenditures:	\$303,725	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	63.00%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$1,350,849	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$96	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,619,110	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$1,350,849	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$6,823,597	\$9,301,849	\$5,842,559
Per Capita Debt:	\$487	\$327	\$217
General Obligation Debt over EAV:	0.70%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$5,073,349	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$362	\$45	\$
Revenue Collected During FY 08:	\$1,481,649	\$719,520	\$
Expenditures During FY 08:	\$1,704,793	\$767,577	\$
Per Capita Revenue:	\$106	\$22	\$
Per Capita Expenditures:	\$122	\$23	\$
Operating Income (loss):	-\$223,144	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	290.41%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$4,950,846	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$354	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Woodridge Park District**

Unit Code: **022/250/12**

County: **DUPAGE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$16,795,830

Equalized Assessed Valuation:

\$1,216,740,357

Population:

35,535

Employees:

Full Time:

31

Part Time:

400

Salaries Paid:

\$2,575,711

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,453,116	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$41	\$75	\$44
Revenue Collected During FY 08:	\$5,144,991	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$4,556,085	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$145	\$193	\$146
Per Capita Expenditures:	\$128	\$178	\$143
Revenues over (under) Expenditures:	\$588,906	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	31.46%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$1,433,564	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$40	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$187,914	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$1,392,787	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$6,889,879	\$9,301,849	\$5,842,559
Per Capita Debt:	\$194	\$327	\$217
General Obligation Debt over EAV:	0.56%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,348,207	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$38	\$45	\$
Revenue Collected During FY 08:	\$807,645	\$719,520	\$
Expenditures During FY 08:	\$1,147,790	\$767,577	\$
Per Capita Revenue:	\$23	\$22	\$
Per Capita Expenditures:	\$32	\$23	\$
Operating Income (loss):	-\$340,145	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	87.83%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$1,008,062	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$28	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Worth Park District**

Unit Code: **016/850/12**

County: **COOK**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,356,000

Equalized Assessed Valuation:

\$199,034,883

Population:

10,561

Employees:

Full Time:

8

Part Time:

33

Salaries Paid:

\$389,795

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$343,179	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$32	\$75	\$44
Revenue Collected During FY 08:	\$938,228	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$878,541	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$89	\$193	\$146
Per Capita Expenditures:	\$83	\$178	\$143
Revenues over (under) Expenditures:	\$59,687	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	45.86%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$402,866	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$38	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$793,690	\$3,381,642	\$1,713,829

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$187,353	\$9,301,849	\$5,842,559
Per Capita Debt:	\$18	\$327	\$217
General Obligation Debt over EAV:	0.09%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: York Center Park District

Unit Code: 022/260/12

County: DUPAGE

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,639,574

Equalized Assessed Valuation:

\$240,239,296

Population:

4,800

Employees:

Full Time:

6

Part Time:

20

Salaries Paid:

\$455,659

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$303,369	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$63	\$75	\$44
Revenue Collected During FY 08:	\$952,592	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$938,393	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$198	\$193	\$146
Per Capita Expenditures:	\$195	\$178	\$143
Revenues over (under) Expenditures:	\$14,199	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	33.84%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$317,568	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$66	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$350,653	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$317,568	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,040,000	\$9,301,849	\$5,842,559
Per Capita Debt:	\$217	\$327	\$217
General Obligation Debt over EAV:	0.43%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Zion Park District**

Unit Code: **049/120/12**

County: **LAKE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$11,867,000

Equalized Assessed Valuation:

\$393,567,851

Population:

22,866

Employees:

Full Time:

24

Part Time:

150

Salaries Paid:

\$2,248,895

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$2,659,203	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$116	\$75	\$44
Revenue Collected During FY 08:	\$3,989,394	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$4,013,583	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$174	\$193	\$146
Per Capita Expenditures:	\$176	\$178	\$143
Revenues over (under) Expenditures:	-\$24,189	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	64.04%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$2,570,292	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$112	\$86	\$53

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$1,593,644	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$5,879,085	\$9,301,849	\$5,842,559
Per Capita Debt:	\$257	\$327	\$217
General Obligation Debt over EAV:	0.12%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,545,094	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$68	\$45	\$
Revenue Collected During FY 08:	\$1,429,517	\$719,520	\$
Expenditures During FY 08:	\$1,745,572	\$767,577	\$
Per Capita Revenue:	\$63	\$22	\$
Per Capita Expenditures:	\$76	\$23	\$
Operating Income (loss):	-\$316,055	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	75.56%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$1,318,905	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$58	\$45	\$